

Exhibit 300 (BY2008)

PART ONE	
OVERVIEW	
1. Date of Submission:	2006-11-07
2. Agency:	015
3. Bureau:	10
4. Investment Name:	Debt Management Accounting System (DMAS)
5. UPI:	015-10-01-14-01-1050-00
6. What kind of investment will this be in FY2008?	
Mixed Life Cycle	
7. What was the first budget year this investment was submitted to OMB?	
FY2001 or earlier	
8. Provide a brief summary and justification for this investment, including a brief description of how this closes in part or in whole an identified agency performance gap.	
<p>DMAS is the financial accounting system for activities associated with the DMS Debt Collection Programs. DMAS tracks funds recovered by DMS, posts these funds to the proper account in an accurate and timely manner, and transfers monies due to the appropriate Federal Program Agencies (FPAs). DMAS also records the general ledger activity and produces operational, management, and standard external reports such as the SF-224. DMS improves the quality of the Federal Government's financial management by increasing the collection of delinquent debt owed, providing debt management services to all FPAs, and protecting the financial interests of the American taxpayer. DMS develops and implements government-wide debt management policies in keeping with the Debt Collection Improvement Act of 1996 (DCIA) and other applicable debt collection laws. DMS commissioned a study by a private contractor, McKinsey and Company, to examine the debt management business. The study was titled "FMS Enterprise Architecture: Linking Business and IT Strategy to Drive Agency Performance." The McKinsey Study focused on business objectives, customer concerns, and areas for improvement for all debt management activities and identified the following business objectives: maximize the net collection of debts; accurately account for collected debts and avoid overcharging debtors; provide timely and accurate answers regarding outstanding debts; and report on condition of Governmental debt, and collect managerial information. DMAS improves the abilities of DMS to support the President's Management Agenda (PMA), E-Government (e-Gov) initiatives, the Department of the Treasury (Treasury) Strategic Plan, and the FMS Strategic Plan. Specifically, DMAS will assist FMS in its mission to administer the world's largest governmental funds collection system and support the timely and efficient collection of more than \$2 trillion annually in federal revenue DMAS will support the mission of DMS as the Government's central debt collection agency by helping to increase the collection of delinquent debt owed, providing debt management services to all FPAs, and protecting the financial interests of the American taxpayer.</p>	
9. Did the Agency's Executive/Investment Committee approve this request?	
yes	
9.a. If "yes," what was the date of this approval?	
2006-08-09	
10. Did the Project Manager review this Exhibit?	
yes	
12. Has the agency developed and/or promoted cost effective, energy-efficient and environmentally sustainable techniques or practices for this project.	
no	

12.a. Will this investment include electronic assets (including computers)?	
no	
12.b. Is this investment for new construction or major retrofit of a Federal building or facility? (answer applicable to non-IT assets only)	
no	
13. Does this investment support one of the PMA initiatives?	
yes	
If yes, select the initiatives that apply:	
Expanded E-Government	
Financial Performance	
13.a. Briefly describe how this asset directly supports the identified initiative(s)?	
PMA 3-DMAS will produce accurate and timely government-wide financial information and reports which contribute to the improved quality of the Nation's financial decision making and result in more effective internal controls. PMA 4-DMAS will enable DMS users to increase collections and improve customer service. DMAS will be with a fully integrated accounting system that will increase productivity, improve customer service, and set the stage for future integration of all of DMS systems.	
14. Does this investment support a program assessed using OMB's Program Assessment Rating Tool (PART)?	
yes	
14.a. If yes, does this investment address a weakness found during the PART review?	
no	
14.b. If yes, what is the name of the PART program assessed by OMB's Program Assessment Rating Tool?	
Financial Management Service Debt Collection	
14.c. If yes, what PART rating did it receive?	
Effective	
15. Is this investment for information technology (See section 53 for definition)?	
yes	
16. What is the level of the IT Project (per CIO Council's PM Guidance)?	
Level 2	
17. What project management qualifications does the Project Manager have? (per CIO Council's PM Guidance)	
(1) Project manager has been validated as qualified for this investment	
18. Is this investment identified as high risk on the Q4 - FY 2006 agency high risk report (per OMB's high risk memo)?	
yes	
19. Is this a financial management system?	
yes	
19.a. If yes, does this investment address a FFMIA compliance area?	
yes	
19.a.1. If yes, which compliance area:	
Financial Systems Regulation and Accounting Standards	
19.b. If yes, please identify the system name(s) and system acronym(s) as reported in the most recent financial systems inventory update required by Circular A11 section 52.	
Debt Management Accounting System (DMAS)	
20. What is the percentage breakout for the total FY2008 funding request for the following? (This should total 100%)	
Hardware	0
Software	2
Services	62

Other	36																												
21. If this project produces information dissemination products for the public, are these products published to the Internet in conformance with OMB Memorandum 05-04 and included in your agency inventory, schedules and priorities?																													
n/a																													
23. Are the records produced by this investment appropriately scheduled with the National Archives and Records Administration's approval?																													
yes																													
SUMMARY OF SPEND																													
1. Provide the total estimated life-cycle cost for this investment by completing the following table. All amounts represent budget authority in millions, and are rounded to three decimal places. Federal personnel costs should be included only in the row designated Government FTE Cost, and should be excluded from the amounts shown for Planning, Full Acquisition, and Operation/Maintenance. The total estimated annual cost of the investment is the sum of costs for Planning, Full Acquisition, and Operation/Maintenance. For Federal buildings and facilities, life-cycle costs should include long term energy, environmental, decommissioning, and/or restoration costs. The costs associated with the entire life-cycle of the investment should be included in this report.																													
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(Estimates for BY+1 and beyond are for planning purposes only and do not represent budget decisions)																													
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Note: For the cross-agency investments, this table should include all funding (both managing partner and partner agencies).																													
Government FTE Costs should not be included as part of the TOTAL represented.																													
2. Will this project require the agency to hire additional FTE's?																													
no																													
PERFORMANCE																													
In order to successfully address this area of the exhibit 300, performance goals must be provided for the agency and be linked to the annual performance plan. The investment must discuss the agency's mission and strategic goals, and performance measures must be provided. These goals need to map to the gap in the agency's strategic goals and objectives this investment is designed to fill. They are the internal and external performance benefits this investment is expected to deliver to the agency (e.g., improve efficiency by 60 percent, increase citizen participation by 300 percent a year to achieve an overall citizen participation rate of 75 percent by FY 2xxx, etc.). The goals must be clearly measurable investment outcomes, and if applicable, investment outputs. They do not include the completion date of the module, milestones, or investment, or general goals, such as, significant, better, improved that do not have a quantitative or qualitative																													

measure.

Agencies must use Table 1 below for reporting performance goals and measures for all non-IT investments and for existing IT investments that were initiated prior to FY 2005. The table can be extended to include measures for years beyond FY 2006.

Table 1

	Fiscal Year	Strategic Goal(s) Supported	Performance Measure	Actual/baseline (from Previous Year)	Planned Performance Metric (Target)	Performance Metric Results (Actual)
1	2006	Treasury Strategic Goal - (F4) Manage the U.S. Government's Finances Effectively.	At least 96% of all DMAS accounting processes will be accomplished electronically.	95% of all DMAS accounting processes are accomplished electronically as of the end of FY05	The total number of DMAS accounting records processed and the number of records processed electronically	DMAS has accounted for over \$3 billion in collections for the Debt Programs through June 2006 for FY 2006 and 98%, or \$2.94 billion, electronically.
2	2006	Treasury Strategic Goal - (F4) Manage the U.S. Government's Finances Effectively.	DMAS will provide accounting data in 53 reports required to produce the agency reports with less than two statements of difference or an error rate less than 3%.	In FY05 DMAS provided 53 reports with accounting data required to produce the division reports with an error rate less than three statements of difference or 4%.	The total number of reports and the number of reports with a statement of difference.	DMAS has produced 26 reports with accounting data used to account for over \$3.0 billion in collections for the Debt Programs for FY 2006 through June 2006 without any statements of difference and within two business days of the end of the month.
3	2007	Treasury Strategic Goal - (F4) Manage the U.S. Government's Finances Effectively.	At least 96% of all DMAS accounting processes will be accomplished electronically.	The FY05 baseline is 95% of all DMAS accounting processes are accomplished electronically.	The percent of DMAS accounting records processed electronically is equal to DMAS accounting records processed electronically divided by the total number of DMAS accounting records processed.	
4	2007	Treasury Strategic Goal - (F4) Manage the U.S. Government's Finances Effectively.	DMAS will provide accounting data required to produce the agency monthly reports within two business days of the end of the month with an error rate less than 10%.	TBD	The percent of error in DMAS provided accounting data required for the monthly agency reports is equal to the number of reports with a statement of difference divided by the total number of reports submitted to Treasury for the fiscal year.	

All new IT investments initiated for FY 2005 and beyond must use Table 2 and are required to use the FEA Performance Reference Model (PRM). Please use Table 2 and the PRM to identify the performance information pertaining to this major IT investment. Map all Measurement Indicators to the corresponding "Measurement Area" and "Measurement Grouping" identified in the PRM. There should be at least one Measurement Indicator for at least four different Measurement Areas (for each fiscal year). The PRM is available at www.egov.gov.

Table 2

Fiscal Year	Measurement Area	Measurement Grouping	Measurement Indicator	Baseline	Planned Improvement to the Baseline	Actual Results
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EA

In order to successfully address this area of the business case and capital asset plan you must ensure the investment is included in the agency's EA and Capital Planning and Investment Control (CPIC) process, and is mapped to and supports the FEA. You must also ensure the business case demonstrates the relationship between the investment and the business, performance, data, services, application, and technology layers of the agency's EA.

1. Is this investment included in your agency's target enterprise architecture?

yes

2. Is this investment included in the agency's EA Transition Strategy?

yes

2.a. If yes, provide the investment name as identified in the Transition Strategy provided in the agency's most recent annual EA Assessment.

Debt Management Accounting System (DMAS)

3. Identify the service components funded by this major IT investment (e.g., knowledge management, content management, customer relationship management, etc.). Provide this information in the format of the following table. For detailed guidance regarding components, please refer to <http://www.whitehouse.gov/omb/egov/>.

Component: Use existing SRM Components or identify as NEW. A NEW component is one not already identified as a service component in the FEA SRM.

Reused Name and UPI: A reused component is one being funded by another investment, but being used by this investment. Rather than answer yes or no, identify the reused service component funded by the other investment and identify the other investment using the Unique Project Identifier (UPI) code from the OMB Ex 300 or Ex 53 submission.

Internal or External Reuse?: Internal reuse is within an agency. For example, one agency within a department is reusing a service component provided by another agency within the same department. External reuse is one agency within a department reusing a service component provided by another agency in another department. A good example of this is an E-Gov initiative service being reused by multiple organizations across the federal government.

Funding Percentage: Please provide the percentage of the BY requested funding amount used for each service component listed in the table. If external, provide the funding level transferred to another agency to pay for the service.

	Agency Component Name	Agency Component Description	Service Type	Component	Reused Component Name	Reused UPI	Internal or External Reuse?	Funding %
1	Case Management	Facilitates the processes associated with tracking, monitoring, and maintaining liason throughout the business cycle by managing the life cycle of a particular claim or investigation within an	Tracking and Workflow	Case Management			No Reuse	5

		organization to include creating, routing, tracing, assignment and closing of a case as well as collaboration among case handlers.						
2	Standardized/Canned	Supports the extraction, aggregation, and presentation of information to facilitate decision analysis and business evaluation through allowing the useful presentation of the history, current status or future projections of the organization in preconceived or pre-written reports.	Reporting	Standardized / Canned			No Reuse	5
3	Ad Hoc	Supports the extraction, aggregation, and presentation of information to facilitate decision analysis and business evaluation through allowing the useful presentation of the history, current status or future projections of the organization in dynamic reports on as as needed basis.	Reporting	Ad Hoc			No Reuse	5
4	Data Exchange	Supports the management of enterprise planning and transactional-based functions through the usage, processing, and general administration of unstructured information for interchange between multiple systems or applications (e.g. TOP, Cross-Servicing, IPAC,	Data Management	Data Exchange			No Reuse	5

		and GOALS II).						
5	Instrumentation and Testing	Supports the communication between hardware/software applications and the activities associated with deployment of software applications by validating system capabilities and requirements.	Development and Integration	Instrumentation and Testing			No Reuse	5
6	Loading and Archiving	Supports the communication between hardware/software applications and the activities associated with deployment of software applications by creation of both graphical and process application and system software.	Data Management	Loading and Archiving			No Reuse	5
7	Billing and Accounting	Supports the management of enterprise planning and transactional-based functions through the usage, processing, and general administration of unstructured information that supports the population of a data source with external data.	Financial Management	Billing and Accounting			No Reuse	15
8	Debt Collection	Supports the secure transfer of critical and sensitive data and information.	Financial Management	Debt Collection			No Reuse	15
9	Payment/Settlement	Supports the management of enterprise planning and transactional-based functions through the management of permissions for logging onto a computer or network.	Financial Management	Payment / Settlement			No Reuse	5

10	Query	Supports activities that are used to plan, schedule, and control the activities between the customer and the enterprise by providing for the communication between the business and the customer.	Search	Query			No Reuse	5
11	Access Control	Supports the encryption of data.	Security Management	Access Control			No Reuse	5

4. To demonstrate how this major IT investment aligns with the FEA Technical Reference Model (TRM), please list the Service Areas, Categories, Standards, and Service Specifications supporting this IT investment.

FEA SRM Component: Service Components identified in the previous question should be entered in this column. Please enter multiple rows for FEA SRM Components supported by multiple TRM Service Specifications.

Service Specification: In the Service Specification field, Agencies should provide information on the specified technical standard or vendor product mapped to the FEA TRM Service Standard, including model or version numbers, as appropriate.

	SRM Component	Service Area	Service Category	Service Standard	Service Specification (i.e., vendor and product name)
1	Debt Collection	Component Framework	Business Logic		
2	Debt Collection	Component Framework	Business Logic		
3	Payment / Settlement	Component Framework	Business Logic		
4	Data Exchange	Component Framework	Data Management		
5	Query	Component Framework	Data Management		
6	Ad Hoc	Component Framework	Presentation / Interface		
7	Access Control	Component Framework	Security		
8	Access Control	Component Framework	Security		
9	Data Exchange	Service Interface and Integration	Integration		
10	Loading and Archiving	Service Interface and Integration	Integration		
11	Billing and Accounting	Service Platform and Infrastructure	Database / Storage		
12	Data Exchange	Service Platform and Infrastructure	Delivery Servers		
13	Data Exchange	Service Platform and Infrastructure	Delivery Servers		
14	Instrumentation and	Service Platform and	Software		

15	Debt Collection	Service Platform and Infrastructure	Support Platforms		
16	Debt Collection	Service Platform and Infrastructure	Support Platforms		
17	Case Management	Service Interface and Integration	Integration		
18	Standardized / Canned	Service Interface and Integration	Integration		
19	Case Management	Component Framework	Data Management		
20	Data Exchange	Service Access and Delivery	Access Channels		
21	Access Control	Service Access and Delivery	Access Channels		
22	Data Exchange	Service Access and Delivery	Service Transport		
23	Data Exchange	Service Access and Delivery	Service Transport		
24	Access Control	Service Access and Delivery	Service Transport		

5. Will the application leverage existing components and/or applications across the Government (i.e., FirstGov, Pay.Gov, etc)?

yes

5.a. If yes, please describe.

Yes. Data and information provided by Pay.Gov is fed into DMAS and used for analysis and reporting.

6. Does this investment provide the public with access to a government automated information system?

no

PART TWO

RISK

You should perform a risk assessment during the early planning and initial concept phase of the investment's life-cycle, develop a risk-adjusted life-cycle cost estimate and a plan to eliminate, mitigate or manage risk, and be actively managing risk throughout the investment's life-cycle.

Answer the following questions to describe how you are managing investment risks.

1. Does the investment have a Risk Management Plan?

yes

1.a. If yes, what is the date of the plan?

2006-09-14

1.b. Has the Risk Management Plan been significantly changed since last year's submission to OMB?

yes

1.c. If yes, describe any significant changes:

The new project management team incorporated DMAS risk management into existing FedDebt risk management processes.

3. Briefly describe how investment risks are reflected in the life cycle cost estimate and investment schedule: (O&M investments do NOT need to answer.)

Risks are identified and then a mitigation plan is developed. Costs related to mitigating the risks are taken into consideration during the budgeting and planning process and are reflected in the lifecycle cost estimate and the investment schedule.

COST & SCHEDULE
Does the earned value management system meet the criteria in ANSI/EIA Standard 748?
no
2.a. What is the Planned Value (PV)?
6.374
2.b. What is the Earned Value (EV)?
5.445
2.c. What is the actual cost of work performed (AC)?
4.640
What costs are included in the reported Cost/Schedule Performance information?
Contractor and Government
2.e. As of date:
2006-12-31
3. What is the calculated Schedule Performance Index (SPI= EV/PV)?
0.85
4. What is the schedule variance (SV = EV-PV)?
-0.929
5. What is the calculated Cost Performance Index (CPI = EV/AC)?
1.17
6. What is the cost variance (CV = EV-AC)?
0.804
7. Is the CV or SV greater than 10%?
yes
7.a. If yes, was it the CV or SV or both?
Both
7.c. If yes, what corrective actions are being taken?
As predicted last quarter, cost and schedule variances for DMAS have moved outside +/-10%, as a result of the decision to halt all DMAS development and spend the next few months validating the requirements. As part of the recent Debt Management Service's reorganization, project management for DMAS was transferred from Washington, DC to the Birmingham Debt Management Operations Center. The new project management team is looking at the original requirements, developed more than 3 years ago, that resulted in the decision to use the COTS product Momentum as the basis for DMAS. With the integration of the systems for the primary debt collection programs--the Treasury Offset Program and the cross-servicing program--into the FedDebt system, DMS recognizes the need to reevaluate the DMAS investment and its interface with FedDebt. Effective October 1, 2006, DMS stopped DMAS development and will spend the next few months validating the requirements for debt management accounting, conducting a market survey, and performing an alternatives analysis.
7.d. What is most current Estimate at Completion?
16.866
8. Have any significant changes been made to the baseline during the past fiscal year?
no